



GOVERNMENT OF THE DISTRICT OF COLUMBIA  
OFFICE OF THE CHIEF FINANCIAL OFFICER  
OFFICE OF TAX AND REVENUE

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**EMPLOYER'S WITHHOLDING TAX BOOKLET**  
ANNUAL RETURN AND ANNUAL RECONCILIATION

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**2001**

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## IMPORTANT

- **You must include your Federal Employer Identification Number on all W-2 forms which you issue to District of Columbia resident employees.**
- **To mail the annual withholding tax return and payment use the label in the back of this booklet, or mail to: Government of the District of Columbia, P.O. Box 7792, Ben Franklin Station, Washington, D.C. 20044-7792. The FR-900A is due by January 20 of the year following the year being reported.**

**Mail the Annual Reconciliation and Report (FR-900B) to the Government of the District of Columbia, (6th Floor) 941 North Capitol St., N.E., Washington, D.C. 20002. The due date for filing the FR-900B is January 31 of the year following the reporting period or within 30 days of your final payroll.**

- **Make checks or money orders payable to the D.C. TREASURER. Write your Federal Employer Identification Number, “W” (for withholding tax), and the tax period on your payment.**

**Payments can be made in person at the D.C. Treasurer’s Office, (First Floor) 941 North Capitol St., N.E., Washington, D.C., or at any D.C. branch of the First Union Bank.**

- **Substitute forms, returns, or reports must be approved each year in advance by the Office of Tax and Revenue.**
- **A RETURN AND AN ANNUAL RECONCILIATION AND REPORT MUST BE FILED EVEN IF NO TAXES WERE WITHHELD OR DUE.**

# EMPLOYER'S WITHHOLDING TAX – GENERAL INFORMATION – ANNUAL RETURN

- 1. FILING PERIOD AND DUE DATES:** The annual return (FR-900A) is due on or before January 20th of the year after the filing period.
- 2. FORMS:** A booklet with all the necessary forms and instructions is mailed to each registered employer. **If an employer does not receive the forms, payments should be mailed with a cover letter.** The cover letter should include the employer's Federal Employer Identification Number, tax type "W" (for withholding tax), and the period for which payment is being made. Employers are responsible for filing and paying on time. For more information on filing requirements call (202) 727-4TAX (4829). For the forms call (202) 442-6546.
- 3. PAYMENT:** Make the check or money order payable to the D.C. Treasurer and mail it with the annual return to the Government of the District of Columbia, P.O. Box 7792, Ben Franklin Station, Washington, D.C. 20044-7792. Please write on your payment your Federal Employer Identification Number, "W" (for withholding tax) and the tax period. (Address labels are provided in this booklet.) For other payment options see the "IMPORTANT" section on the previous page.
- 4. CHARGE FOR DISHONORED CHECKS:** There is a charge of \$50 for each dishonored check issued to the District of Columbia.

**IMPORTANT NOTE:** FOR NEW WITHHOLDING TAX RATES REFER TO D.C. INCOME TAX WITHHOLDING TABLES AND INSTRUCTIONS IN THE BOOKLET FR-230. TO OBTAIN A COPY OF FR-230, CALL 202-442-6546.

The tables are also available on our website – [www.cfo.dc.gov](http://www.cfo.dc.gov)

- 5. SUBMISSION OF W-2s:** A copy of every Form W-2 issued by the employer and showing D.C. Income Tax withheld must be submitted to the Office of Tax and Revenue each year with the Annual Reconciliation and Report or the final return. If prior approval is received from the Office of Tax and Revenue magnetic tapes or ADP printouts may be submitted in lieu of W-2s. **The employer's Federal Employer Identification Number MUST be entered on each W-2 form issued to D.C. resident employees.**

Mail Form W-2 magnetic tapes to: Information Systems Administration, (3rd floor) 941 North Capitol St., N.E., Washington, D.C. 20002.

If the number of W-2s is large, they may be packaged in convenient sizes. In such cases, follow these instructions.

- Number the packages consecutively.
- Write the employer's name, address, and the Federal Employer Identification Number on each package.
- Mail the Annual Reconciliation and Report separately from the W-2s and indicate the number of W-2 packages immediately after the employer's name.
- Send the payment of any tax owed with the Annual Reconciliation and Report and enclose a brief statement indicating that W-2 forms for the period are being mailed in separate packages.

## **6. PENALTY AND INTEREST CHARGES:**

- (a) There is a penalty of 5 percent per month imposed for the failure to file a return or pay any tax due on time. The penalty is computed on the unpaid tax for each month, or any fraction of a month, that the return is not filed or the tax is not paid. The penalty may not exceed 25 percent of the tax due.
- (b) There is a penalty of 20 percent of the portion of an underpayment of taxes which is attributable to negligence. Negligence is a failure to make a reasonable attempt to comply with the law or to exercise ordinary and reasonable care in preparing tax returns without the intent to defraud. One indication of negligence is a failure to keep adequate books and records.
- (c). Interest of .0355921 percent per day (13% annually) will be assessed on any tax remaining unpaid after the due date of the return.

## **7. FAILURE TO WITHHOLD OR PAY TAX:**

An employer who fails to withhold or pay over to the District of Columbia withholding taxes is personally liable for the tax.

## **ANNUAL RECONCILIATION AND REPORT (FR-900B) Instructions**

- Line 1.** Enter the total of D.C. income tax withheld during the reporting period and reflected on the Withholding Statements (W-2s). If you were not required to withhold, enter zeros.
- Line 2.** Enter the total of D.C. income tax withheld and paid to the District of Columbia during the reporting period.
- Line 3.** If Line 1 is more than Line 2, enter the difference on Line 3.
- Line 4.** If you do not pay any tax due (Line 3), or do not timely file a return, calculate the penalty at 5 percent per month, or fraction of a month, of the tax due. The penalty may not exceed 25 percent of the tax due.
- Line 5.** Calculate the interest at .0355921 percent per day (13% annually), of the tax due (Line 3).
- NOTE:** Calculate the penalty and interest from the due date of the return to the date the tax is paid.
- Line 6.** Add Lines 3, 4, and 5 and enter the total.
- Line 7.** If the amount on Line 1 is less than the amount of Line 2, enter the difference on Line 7.

## CHANGE OF ADDRESS

If you have moved, please fill out this form and mail it to the Government of the District of Columbia, Office of Tax and Revenue, P.O. Box 470, Washington, DC 20044-0470.

FEDERAL EMPLOYER IDENTIFICATION NUMBER	BUSINESS NAME AND NEW ADDRESS
DATE MOVED	
PREVIOUS BUSINESS ADDRESS	NEW BUSINESS MAILING ADDRESS
PREVIOUS BUSINESS MAILING ADDRESS	
PERSON TO CONTACT AND PHONE NUMBER	REMARKS

**FINAL REPORT**  
**Complete this form if your business is sold, closed, or discontinued.**

FEDERAL EMPLOYER ID NUMBER			—							
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Business Name and Address:

Mail to: **Government of the District of Columbia**  
**Office of Tax and Revenue**  
**P.O. Box 470**  
**Washington, D.C. 20044-0470**

If business was sold, state purchaser's name, address  
and date sold:

Name \_\_\_\_\_

Address \_\_\_\_\_

Date Sold \_\_\_\_\_

**PERSON TO CONTACT FOR ADDITIONAL INFORMATION**

NAME AND TITLE:

If business has been closed or discontinued:

Date closed or discontinued: \_\_\_\_\_

Reason: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

PHONE NUMBER:

<b>EMPLOYER’S REQUEST FOR WITHHOLDING TAX FORMS</b>		GOVERNMENT OF THE DISTRICT OF COLUMBIA OFFICE OF TAX AND REVENUE First Floor, 941 North Capitol St., N.E., Washington, D. C. 20002		
<b>INSTRUCTIONS:</b> If additional D.C. forms are needed, complete the applicable blocks and return this request to the address shown in the upper right block.		<b>PRINT YOUR NAME AND MAILING ADDRESS BELOW</b>		
Withholding Forms	Quantity Needed	Business Name		
<b>FORM D-4</b> Employee’s Withholding Allowance Certificate		Trade Name		
<b>FORM D-4A</b> Certificate of Non-Residence in the District of Columbia		Business Address (Mailing Address)		
<u>Note:</u> District of Columbia Forms D-2 are NO longer issued. Employers are to use Federal W-2 Forms.		City	State	Zip Code

Government of the  
District of Columbia  
Office of Tax and Revenue



\*019000810000\*

FEDERAL EMPLOYER I.D. NUMBER

--	--	--	--	--	--	--	--

PERIOD ENDING (MM/DD/YY)

/   /

ACCOUNT ID

\_\_\_\_\_

**FOR OFFICIAL USE ONLY**

BUSINESS NAME

--

MAILING ADDRESS LINE 1

--

MAILING ADDRESS LINE 2

--

CITY

--

STATE

ZIP CODE

--

1. D.C. INCOME TAX  
WITHHELD THIS YEAR PER  
W-2s

\$    ,    ,    .

2. TOTAL WITHHOLDING TAX  
PAID TO D.C. THIS YEAR PER  
FORMS FR-900M OR FR-900A

\$ 

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3. ADDITIONAL  
TAX DUE (If Line 1  
is more than Line 2)

\$    ,    ,    .

#### 4. PENALTY

\$ 

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## 5. INTEREST

\$    .    .

6. TOTAL DUE

\$    ,    ,    .

7. OVERPAYMENT  
(If Line 1 is less  
than Line 2)

\$ 

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Mail this return separately from your monthly or annual return.

This return is due January 31<sup>st</sup> of each year or within thirty (30) days of your final payroll.



TAXPAYER NAME : \_\_\_\_\_

FEDERAL EMPLOYER I.D. NUMBER: \_\_\_\_\_



\*019000820000\*

**PLEASE  
SIGN  
HERE**

Under penalties of the law, I declare that I have examined this return, and to the best of my knowledge, it is correct.  
Declaration of paid preparer is based on all the information available to the preparer.

\_\_\_\_\_  
TAXPAYER'S SIGNATURE

\_\_\_\_\_  
TITLE

\_\_\_\_\_  
DATE

TELEPHONE NUMBER OF PERSON TO CONTACT

			-				-				
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**PAID  
PREPARER  
ONLY**

\_\_\_\_\_  
PREPARER'S SIGNATURE (If other than taxpayer)

\_\_\_\_\_  
DATE

PREPARER'S SSN OR PTIN

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\_\_\_\_\_  
FIRM NAME

PREPARER'S FEDERAL EMPLOYER I.D. NUMBER

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\_\_\_\_\_  
FIRM ADDRESS

Mail this return with W-2 forms to: D.C. Office of Tax and Revenue, 6th Floor, 941 North Capitol St., N.E., Washington, D.C. 20002.

Make check or money order payable to the D.C. Treasurer. Include your Federal Employer ID Number, "FR-900B" and tax year on your payment.

TAXPAYER NAME : \_\_\_\_\_

FEDERAL EMPLOYER I.D. NUMBER : \_\_\_\_\_



\*019000830000\*

**EMPLOYER'S D.C. WITHHOLDING TAX RECONCILIATION**

**EXPLANATION:**

MONTHLY PAYMENTS (Annual filers use Line 13)

	Date Paid	Tax Paid	Penalty	Interest	Total Amount Paid
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
TOTAL FOR THE YEAR					

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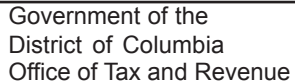
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**FR-900A : 2001 Employer  
Withholding Tax-Annual Return**

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FEDERAL EMPLOYER I.D. NUMBER

PERIOD ENDING (MM/DD/YY)

ACCOUNT ID

**FOR OFFICIAL USE ONLY**

BUSINESS NAME

MAILING ADDRESS LINE 1

MAILING ADDRESS LINE 2

CITY

STATE

ZIP CODE

1. D.C. INCOME TAX  
WITHHELD THIS YEAR

\$

### 3. TAX DUE

\$

#### 4. PENALTY

\$

## 5. INTEREST

\$

## 2. ADJUSTMENT FOR THIS TAX YEAR ONLY

\$

6. TOTAL DUE

\$

TAXPAYER NAME : \_\_\_\_\_

FEDERAL EMPLOYER ID NUMBER: \_\_\_\_\_



\*019000720000\*

**PLEASE  
SIGN  
HERE**

Under penalties of the law, I declare that I have examined this return, and to the best of my knowledge, it is correct.  
Declaration of paid preparer is based on all the information available to the preparer.

\_\_\_\_\_  
TAXPAYER'S SIGNATURE

\_\_\_\_\_  
TITLE

\_\_\_\_\_  
DATE

TELEPHONE NUMBER OF PERSON TO CONTACT

			-				-				
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**PAID  
PREPARER  
ONLY**

\_\_\_\_\_  
PREPARER'S SIGNATURE (If other than taxpayer)

\_\_\_\_\_  
DATE

PREPARER'S SSN OR PTIN

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\_\_\_\_\_  
FIRM NAME

PREPARER'S FEDERAL EMPLOYER ID NUMBER

--	--	--	--	--	--	--	--

\_\_\_\_\_  
FIRM ADDRESS

Mail return and payment to: Government of the District of Columbia, Ben Franklin Station, P.O. Box 7792, Washington, D.C. 20044-7792.  
Make check or money order payable to the D.C. Treasurer. Include your Federal Employer ID Number, FR-900A and tax year on your payment.

Government of the District of Columbia  
P.O. BOX 7792  
BEN FRANKLIN STATION  
WASHINGTON DC 20044-7792

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WASHINGTON DC 20044-7792

EMPLOYER'S  
MONTHLY WITHHOLDING RECORD

MONTH	D.C. PAYROLL TAX WITHHELD	DATE PAID
JAN		
FEB		
MAR		
APR		
MAY		
JUN		
JUL		
AUG		
SEP		
OCT		
NOV		
DEC		
RECONCILIATION		
Annual Payroll	(a) Payroll Tax paid	(b) Tax per W-2s
		Difference (Block a minus Block b)